



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Executive Director

CAO 2010/018

August 25, 2010

TO COUNTY ASSESSORS ONLY:

BUDGET, STAFF, ASSESSMENT ROLL, AND APPEALS DATA

Enclosed is the annual questionnaire requesting budget, staff, assessment roll, and appeals data. We use these data to prepare the annual *Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices*. The primary purpose of this report is to assist county assessors in staffing, budgeting, and other administrative decisions.

Please complete the questionnaire with information for the 2009-10 fiscal year (July 1, 2009 through June 30, 2010). We ask that you provide information from the roll just completed. The completed questionnaire should be returned by October 29, 2010 to Michael Saunders at:

Michael Saunders
State Board of Equalization
County-Assessed Properties Division, MIC: 64
P.O. Box 942879
Sacramento, CA 94279-0064
michael.saunders@boe.ca.gov

A PDF-fillable version of the questionnaire is posted on the Board's website at www.boe.ca.gov/proptaxes/reports.htm. If you have any questions, you may contact Mr. Saunders at 916-322-1840.

Sincerely,

/s/David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:mds
Enclosure

County No.: _____

Contact Person: _____

Telephone Number: _____

**BUDGET, STAFF, AND ASSESSMENT ROLL DATA
JULY 1, 2009 - JUNE 30, 2010**

We are requesting data based on a fiscal year unless otherwise specified. We realize that your systems and roll procedures may not directly provide the information to answer all the questions. If necessary, estimate your answers or just provide totals. Please provide any additional notes you feel will clarify your response. **For multi-function offices, provide data for only the assessor's function.**

**TABLE A
ASSESSOR'S BUDGET DATA AND COSTS OF SELECTED PROGRAMS
JULY 1, 2009 - JUNE 30, 2010**

EXPENSES		
1	Base salaries and wages (do not include benefits)	\$
2	Benefits	\$
3	Services from other county departments (such as janitorial, data processing, etc.)	\$
4	Other	\$
5	GROSS BUDGET (Sum of lines 1 through 4)	\$

INCOME OR OFFSETTING SERVICES		
6	Services to other county departments	\$
7	Map sales, fees for property characteristics, appraisal copies and information	\$
8	Property and supplemental taxes administration fees	\$
9	Other that is not included above (If this amount is more than \$1,000, please itemize on the last page under "Comments" or on a separate sheet.)	\$
10	TOTAL INCOME OR OFFSETTING SERVICES (Sum of lines 6 through 9)	\$
11	NET BUDGET (Subtract line 10 from line 5.)	\$

County No.: _____

TABLE B
BUDGETED STAFF
JULY 1, 2009 - JUNE 30, 2010

(Person-Years)

Position¹	Budgeted Permanent Positions²	Budgeted Temporary Positions³
Assessor/other managers ⁴		
Real property appraisers		
Business property auditor-appraisers		
Cadastral draftspersons (mapping)		
Computer programmers, analysts, technicians		
Other technical/professional not included above (e.g., oil/gas specialists)		
Support Staff		
TOTAL		

¹ List positions under primary duty. For example, a mapper who occasionally works on computers would still be classified under cadastral draftspersons.

² Budgeted and authorized permanent positions only. Temporary positions are separately accounted for in the last column.

³ Budgeted and authorized temporary positions (seasonal or emergency employees). Do not include permanent positions. Figures entered should represent full-time equivalents (*person-years*, not days; for example, 1,800 hours equals one person year).

⁴ "Managers" includes staff above the level of first-line supervisors. "Supervising appraisers" should be included in the Real Property Appraisers category; "supervising auditor-appraisers" should be included with the Business Property Auditor-Appraisers, etc.

County No.: _____

TABLE C
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE
JULY 1, 2009 - JUNE 30, 2010

This is a snapshot of your roll just completed. Please fill this out as best as it fits your county. There is no wrong answer as your county may not have certain property types.

§601 SECURED ROLL⁵		
RESIDENTIAL		No. of Parcels
1	Single-family residences (include PUDs, condominiums)	
2	Manufactured homes	
3	Multi-family residences	
4	Vacant land (zoned residential)	
5	TOTAL (Sum of lines 1 through 4)	

COMMERCIAL/INDUSTRIAL		
6	Improved	
7	Vacant land (zoned commercial)	
8	TOTAL (Sum of lines 6 and 7)	

RURAL/AGRICULTURAL		
9	Agricultural (row crops, trees, vines, etc.)	
10	Agricultural improvements (barn, dairy, etc.)	
11	Restricted (such as open space [CLCA], TPZ)	
12	Vacant (such as grazing, desert, unused acreage)	
13	Other rural not included above	
14	TOTAL (Sum of lines 9 through 13)	

SECURED MISCELLANEOUS		
15	Possessory interests (secured)	
16	Oil, gas, and mineral	
17	Other secured not included in lines 1 through 16	
18	TOTAL (Sum of lines 15 through 17)	

19	TOTAL SECURED ROLL UNITS (Sum of lines 5, 8, 14, and 18)	
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(continued)

⁵ If a parcel has more than one use, count it under the majority use.

County No.: _____

TABLE C
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE
JULY 1, 2009 - JUNE 30, 2010
 (continued)

	UNSECURED ROLL	No. of Units
20	Total aircraft (general, certificated, and fractionally owned)	
21	Vessels	
22	Personal property/fixtures (include leased equipment; count multiple locations under the same taxpayer as one)	
23	Possessory interests (unsecured)	
24	Manufactured home accessories	
25	Leasehold improvements (foreign improvements—improvements on land owned by others; if a leasehold improvement also has business personal property located in it under the same taxpayer, count as one in this category)	
26	Escape assessments from prior years' rolls	
27	Other (any unsecured not included above)	
28	TOTAL UNSECURED ROLL UNITS (Sum of lines 20 through 27)	
29	GRAND TOTAL LOCAL ROLL UNITS (Sum of lines 19 and 28)	

County No.: _____

TABLE D
RELATED WORKLOAD INDICATORS
JULY 1, 2009 - JUNE 30, 2010

REAL PROPERTY ASSESSMENTS		
CHANGE IN OWNERSHIP		No. of Parcels
1	Total number of recorded documents received	
2	Number of reappraisable transfers of single-family residences/manufactured homes	
3	Number of reappraisable transfers of multi-family residences	
4	Number of reappraisable transfers of commercial/industrial properties	
5	Number of reappraisable transfers of all other property types	
6	TOTAL NUMBER OF REAPPRAISABLE TRANSFERS (Sum of lines 2 – 5)	
NEW CONSTRUCTION		
7	Number of jurisdictions issuing building permits	
8	Number of building permits received	
9	Number of new assessments from new construction	
PROPOSITION 8		
10	Total number of parcels with Proposition 8 assessments	
11	Are any Prop. 8 parcels done by automatic programs such as computer regression analysis as opposed to those actually reviewed individually by an appraiser?	<input type="checkbox"/> No <input type="checkbox"/> Yes
12	If yes, what percentage of total parcels (line 10) are done automatically?	
ANNUAL VALUATION		
13	Oil/Gas	
14	Restricted – California Land Conservation Act, TPZ	
15	Restricted – Historical properties (Mills Act)	
16	Section 11 (government-owned property located outside its boundaries)	
17	Other real property that is annually valued (but not included above)	

(continued)

TABLE D
RELATED WORKLOAD INDICATORS
JULY 1, 2009 - JUNE 30, 2010
(continued)

MISCELLANEOUS		
18	Number of properties affected by misfortune or calamity (§170)	
19	§ 68 Number of requests to transfer base year value to replacement property (e.g., property purchased to replace government-acquired property)	
20	§ 69.5 Claims filed (Propositions 60, 90, or 110, base year value transfers for persons over age 55 or disabled)	
21	§ 69.5 Claims granted (Propositions 60, 90, or 110, base year value transfers for persons over age 55 or disabled)	
22	§ 69.5 Claims denied (Propositions 60, 90, or 110, base year value transfers for persons over age 55 or disabled)	
23	§ 63.1 Claims filed (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers)	
24	§ 63.1 Claims granted (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers)	
25	§ 63.1 Claims denied (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers)	
26	Property splits and combinations (e.g., parcel A is split into parcels B and C—count as two; parcels D and E are combined into parcel F—count as one)	
27	New subdivision lots (Total of new parcel numbers created from recorded tract maps, parcel maps, condominium maps, and record of surveys)	
28	Real property roll corrections processed in 2009-10 for all rolls	

County No.: _____

TABLE D
RELATED WORKLOAD INDICATORS
JULY 1, 2009 - JUNE 30, 2010
(continued)

BUSINESS PROPERTY ASSESSMENTS		No. of Units
29	Vessels (Include only vessels that are assessed; exclude low-valued vessels that are not assessed; include documented vessels assessed pursuant to R&T §227 and vessels reported on the Vessel Property Statement)	
30	General aircraft (exclude exempt historical aircraft.)	
31	§1150 Certificated aircraft assessments ⁶ (commercial freight or passenger aircraft)	
32	§1160 Fractionally owned aircraft ⁷	
33	Direct billing appraisals	
34	Business property field appraisals (§501 estimates of non-filing taxpayers)	
35	Annual racehorse tax returns mailed	
36	Property statements that result in assessments (excluding lines 24 through 29)	
37	Property statements that did not result in assessments (e. g., too small to assess)	
38	Business property roll corrections processed in 2009-10 for all rolls	
39	Other business property assessments not included above	
40	TOTAL BUSINESS PROPERTY ASSESSMENTS (Sum of lines 29 through 39)	
41	Vessel Property Statements (for vessels that cost over \$100,000)	

⁶ One commercial airline reports all its aircraft by make and model. One assessment is for each group of make and model aircraft for each airline. (For example: Acme Airline has Boeing 767-200, Boeing 747-400, and McDonnell-Douglas DC-10 aircraft flown into an airport. This would count as three assessments, i.e., units.)

⁷ One fleet manager of a fractional ownership program reports all its aircraft by make and model. One assessment is for each group of make and model aircraft for each fractionally owned fleet. (For example: Fractionally owned fleet X-Jets has Cessna Citation V Ultra, Hawker 900 XP, and Gulfstream 450 aircraft flown into an airport. This would count as three assessments, i.e., units.)

County No.:

TABLE D
RELATED WORKLOAD INDICATORS
JULY 1, 2009 - JUNE 30, 2010
(continued)

SIGNIFICANT NUMBER OF AUDITS		Number of Audits⁸
42	Total Significant Number of Audits (SA) due June 30, 2010 ⁹	
43	Other audits assigned (contract for other counties)	
44	Other audits assigned in county in addition to SA (excluding audits identified on line 43), if any	
45	Potential 2009-2010 Workload (sum of Lines 42-44)	
46	SA audits completed from the pool of taxpayers with largest assessments in 2009-2010	
47	SA audits completed from the pool of all other taxpayers in 2009-2010	
48	Other audits completed in 2009-2010	
49	Total audits completed (sum of Lines 46-48)	
50	SA audits waived in 2009-2010	

TABLE E
ASSESSMENT APPEALS BOARDS
JULY 1, 2009 - JUNE 30, 2010

Does your county Board of Supervisors sit as a local board of equalization?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If no, indicate the number of assessment appeals boards appointed by the Board of Supervisors (not the number of members on a board).	
Indicate the number of hearing officers, if any. (Do not include members of either the Board of Supervisors or the assessment appeals board <i>unless</i> they are also appointed hearing officers.)	

⁸ Pursuant to section 469, subdivision (a)(1): significant number of audits "means at least 75 percent of the fiscal year average of the total number of audits the assessor was required to have conducted during the 2002-03 fiscal year to the 2005-06 fiscal year, inclusive, on those **taxpayers** in the county that had a full value of four hundred thousand dollars (\$400,000) or more of locally assessable trade fixtures and business tangible personal property." Therefore, count multiple locations under the same taxpayer as one audit.

⁹ See LTA 2009/049, *Significant Number of Business Property Audits*, for the minimum number of annual audits required pursuant to the provisions of Revenue and Taxation Code section 469.

**ASSESSMENT APPEALS ACTIVITY
JULY 1, 2009 - JUNE 30, 2010**

DISTRIBUTION OF APPEAL APPLICATIONS BY PROPERTY TYPE		Number of Applications Filed during the 2009-10 Fiscal Year
1	Number of real property residential appeal applications	
2	Number of real property commercial/industrial appeal applications *	
3	Number of real property rural appeal applications *	
4	Number of business property appeal applications (e.g., personal property and fixtures)	
5	Number of other appeal applications (not included above)	
6	TOTAL NUMBER OF APPEAL APPLICATIONS (Sum of lines 1 through 5)	

7	Number of Appeal Applications Held Over From Previous Years (This figure should be the same as reported on line 17 in last year's report)	
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APPEAL APPLICATIONS RESOLVED IN 2009-10		
8	TOTAL NUMBER OF APPLICATIONS AWAITING HEARING (Sum of lines 6 and 7)	
9	Number of applications withdrawn	
10	Number of applications with no appearance by applicants	
11	Number of invalid applications (filed but later deemed invalid)	
12	Number of applications resolved by stipulations (do not include in lines 13-15)	
13	Number of applications heard, assessment reduced (no stipulations)	
14	Number of applications heard, assessment sustained	
15	Number of applications heard, assessment increased	
16	TOTAL NUMBER OF APPLICATIONS RESOLVED IN 2009-10 (Sum of lines 9 through 15)	
17	Outstanding Applications Carried Over to Next Fiscal Year (subtract line 16 from line 8)	

* If it is a total property appeal, then count it as a real property item.

County No.: _____

COMMENTS
